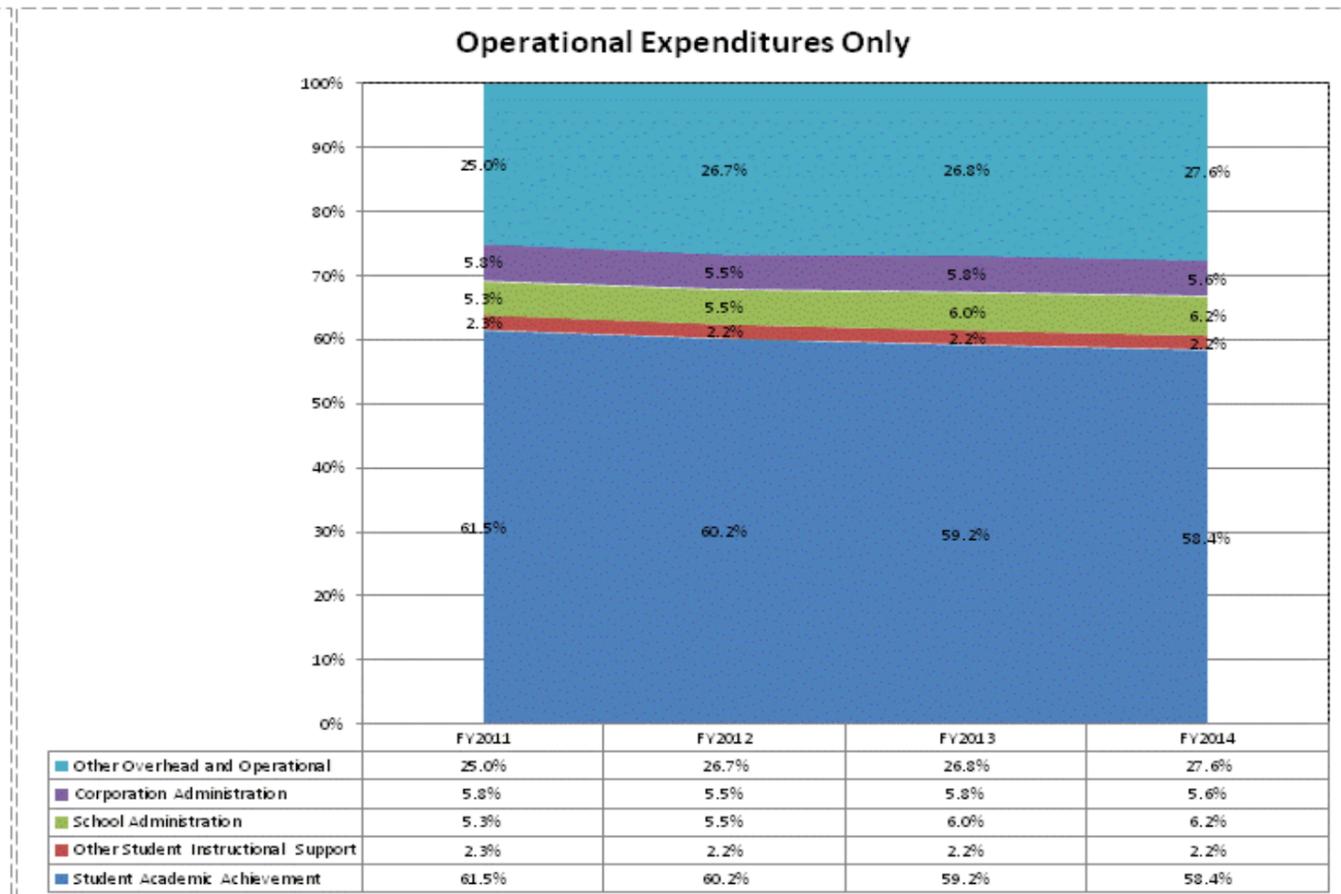
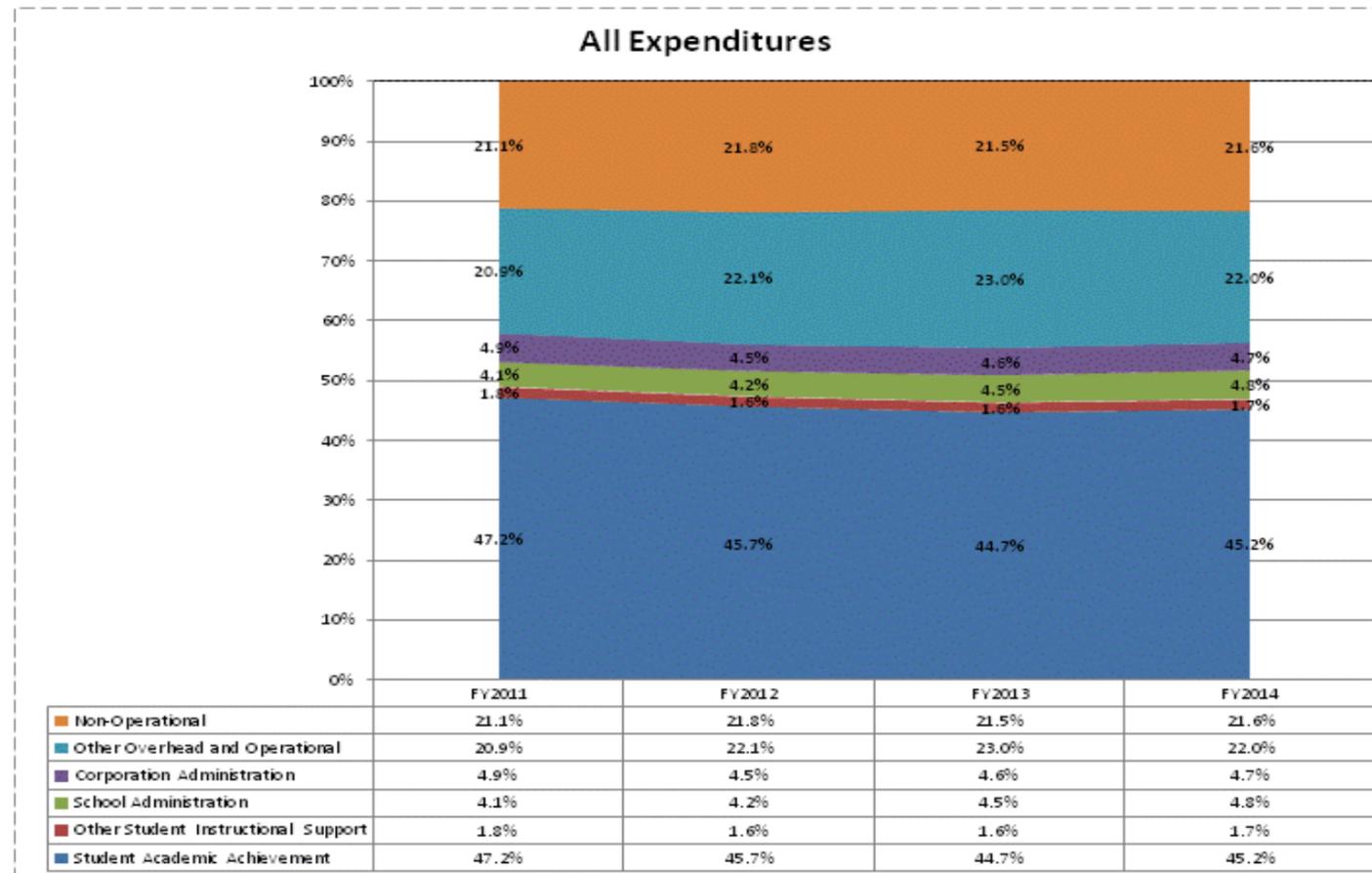


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western Boone Co Com Sch Dist (615)

Western Boone Co Com Sch Dist (615)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$8,169,408	50.6%	\$9,076,176	49.3%	\$8,217,638	44.7%	\$8,174,548	45.2%
Student Instructional Support	\$1,130,394	7.0%	\$1,136,625	6.2%	\$1,129,857	6.1%	\$1,166,997	6.5%
Overhead and Operational Nonoperational	\$4,190,591	26.0%	\$4,869,686	26.5%	\$5,083,108	27.7%	\$4,822,331	26.7%
Nonoperational	\$2,639,466	16.4%	\$3,314,747	18.0%	\$3,944,034	21.5%	\$3,905,973	21.6%
Grand Total	\$16,129,859		\$18,397,234		\$18,374,637		\$18,069,850	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	57.7%	55.5%	50.9%	51.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western Boone Co Com Sch Dist (615)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$54,022	\$534,541	\$61,338	\$63,699	18%	-88%	4%
11050 Regular Programs; Full Day Kindergarten	\$105,830	\$205,151	\$264,138	\$264,879	150%	29%	0%
11100 Regular Programs; Elementary	\$2,411,119	\$3,204,360	\$3,059,002	\$3,037,505	26%	-5%	-1%
11300 Regular Programs; High School	\$2,101,050	\$3,185,638	\$3,031,827	\$2,962,319	41%	-7%	-2%
11350 Regular Programs; High School; Academic Honors Diploma	\$18,000	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$8,896	\$62,100	\$50,000	N/A	462%	-19%
11420 Vocational Education; Agriculture B	\$73,277	\$76,313	\$42,855	\$40,564	-45%	-47%	-5%
11450 Vocational Education; Consumer and Homemaking	\$30,026	\$34,772	\$74,402	\$70,083	133%	102%	-6%
11470 Vocational Education; Business Education	\$40,777	\$30,786	\$60,019	\$61,153	50%	99%	2%
11590 Other Vocational Education Programs	\$12,779	\$4,250	\$5,851	\$12,206	-4%	187%	109%
12110 Gifted And Talented; Gifted and Talented	\$17,289	\$60,141	\$32,027	\$30,002	74%	-50%	-6%
12210 Mental Disabilities; Mild Mental Disabilities	\$53,177	\$56,995	\$25,724	\$40,046	-25%	-30%	56%
12220 Mental Disabilities; Moderate Mental Disabilities	\$86,093	\$119,257	\$167,685	\$149,434	74%	25%	-11%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$40,009	\$397	N/A	N/A	-99%
12350 Physical Impairment; Homebound	\$7,488	\$7,434	\$0	\$6,426	-14%	-14%	N/A
12510 Culturally Different; Communication Disorders	\$105,529	\$101,133	\$109,648	\$144,535	37%	43%	32%
12610 Learning Disability	\$312,902	\$384,300	\$442,808	\$443,126	42%	15%	0%
12710 Equal Opportunity At Risk	\$43,887	\$51,855	\$0	\$1,157	-97%	-98%	N/A
12810 Special Education Preschool	\$80,243	\$86,606	\$49,436	\$38,483	-52%	-56%	-22%
14100 Summer School Programs; Elementary	\$957	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$32,783	\$12,562	\$3,711	\$3,945	-88%	-69%	6%
16100 Remediation Testing	\$94,299	\$103,069	\$83,098	\$56,448	-40%	-45%	-32%
16200 Preventive Remediation	\$11,526	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$64,228	\$116,057	\$122,763	\$107,160	67%	-8%	-13%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$185,382	\$123,798	\$175,272	\$203,729	10%	65%	16%
22220 Library/Media Services; School Library	\$177,326	\$205,700	\$150,645	\$151,163	-15%	-27%	0%
22230 Library/Media Services; Audiovisual	\$2,128	\$2,350	\$567	\$686	-68%	-71%	21%
22360 Instruction, Related Technology; Network Support	\$234,739	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$187,964	\$285,133	\$80,961	\$160,912	-14%	-44%	99%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$107,989	\$75,080	\$71,753	\$74,492	-31%	-1%	4%
26497 2007 Account Code - Teachers Retirement Fund	\$490,584	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,143,392	\$9,076,176	\$8,217,638	\$8,174,548	14%	-10%	-1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$164,123	\$194,891	\$133,903	\$134,425	-18%	-31%	0%
21340 Health Services; Nurse Services	\$78,441	\$87,885	\$90,625	\$91,000	16%	4%	0%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$20,751	\$44,758	\$40,082	N/A	93%	-10%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$28,853	\$30,189	\$36,041	N/A	25%	19%
24100 Office of The Principal	\$724,077	\$804,246	\$830,382	\$865,448	20%	8%	4%
Student Instructional Support Total	\$966,641	\$1,136,625	\$1,129,857	\$1,166,997	21%	3%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$25,700	\$32,093	\$37,021	\$36,608	42%	14%	-1%
23150 Board of Education; Legal Services	\$10,701	\$11,430	\$10,590	\$15,482	45%	35%	46%
23160 Board of Education; Promotion Expenses	\$1,001	\$4,892	\$1,500	\$4,500	349%	-8%	200%
23210 Executive Administration; Office of The Superintendent	\$279,611	\$526,902	\$405,363	\$415,984	49%	-21%	3%
25110 Fiscal Services; Office of The Business Manager	\$24,349	\$167	\$71,560	\$72,136	196%	> 500%	1%
25150 Fiscal Services; Payroll Services	\$5,148	\$3,665	\$1,661	\$1,670	-68%	-54%	1%
25850 Administrative Technology Services; Network Support	\$0	\$320,793	\$324,499	\$298,417	N/A	-7%	-8%
25920 Ditch Assessments	\$116	\$72	\$180	\$180	55%	150%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western Boone Co Com Sch Dist (615)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,307,777	\$1,492,095	\$1,467,832	\$1,559,504	19%	5%	6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,795	\$18,609	\$6,231	\$23,042	162%	24%	270%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,343	\$87,478	\$133,998	\$194,726	349%	123%	45%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$711	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$305,654	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,874	\$1,338	\$3,884	\$2,093	12%	56%	-46%
26700 Operation and Maintenance of Plant Services; Insurance	\$171,851	\$105,101	\$142,343	\$141,318	-18%	34%	-1%
27010 Student Transportation; Service Area Direction	\$117,026	\$166,832	\$159,983	\$159,919	37%	-4%	0%
27100 Student Transportation; Vehicle Operation	\$176,534	\$399,377	\$582,198	\$595,714	237%	49%	2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,382	\$382,051	\$347,660	\$377,338	242%	-1%	9%
27400 Student Transportation; Purchase of School Buses	\$292,208	\$320,998	\$500,350	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$17,485	\$26,611	\$40,000	\$47,325	171%	78%	18%
27600 Student Transportation; Insurance on Pupils	\$0	\$9,000	\$15,000	\$15,000	N/A	67%	0%
27700 Student Transportation; Contracted Transportation Services	\$435,488	\$241,661	\$5,388	\$0	-100%	-100%	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$231,439	\$321,223	\$354,942	\$338,232	46%	5%	-5%
31400 Food Services Operations; Food Purchases	\$365,551	\$397,300	\$470,924	\$523,143	43%	32%	11%
Overhead and Operational Total	\$3,932,746	\$4,869,686	\$5,083,108	\$4,822,331	23%	-1%	-5%
Nonoperational							
33200 Community Recreation	\$10,480	\$7,882	\$4,074	\$4,145	-60%	-47%	2%
33400 Athletic Coaches	\$57,897	\$56,263	\$82,995	\$89,850	55%	60%	8%
43000 Facilities Acquisition and Construction; Professional Services	\$199,158	\$71,701	\$81,596	\$79,373	-60%	11%	-3%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$233,989	\$986,877	\$235,398	\$169,798	-27%	-83%	-28%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$229,665	\$269,918	\$215,997	\$280,769	22%	4%	30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,625	\$53,076	\$80,349	\$6,563	-83%	-88%	-92%
51100 Debt Services; Principal on Debt; Bonds	\$1,836,748	\$1,840,355	\$3,224,875	\$3,257,875	77%	77%	1%
52200 Debt Services; Interest on Debt; Temporary Loans	\$117	\$14,676	\$0	\$0	-100%	-100%	N/A
54200 Common School Fund; Principal	\$21,236	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$9,750	\$14,000	\$18,750	\$17,600	81%	26%	-6%
Nonoperational Total	\$2,637,665	\$3,314,747	\$3,944,034	\$3,905,973	48%	18%	-1%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$606,974	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$841,862	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$581	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,449,417	\$0	\$0	\$0	N/A	N/A	N/A